



OFFICE OF PUBLIC ACCOUNTABILITY
Doris Flores Brooks, CPA, CGFM
Public Auditor

August 8, 2014

VIA-HAND-DELIVERY and Email

The Honorable Benjamin J. F. Cruz
Vice Speaker, 32nd Guam Legislature
155 Hesler Place
Hagåtña, Guam, 96910

RE: Response to Freedom of Information Request dated August 7, 2014

Dear Mr. Vice Speaker,

I have reviewed your letter dated August 7, 2014 requesting information pursuant to Guam's Freedom of Information Act, 5 G.C.A. §10103 *et. seq.*

In response to your first request for a copy of the initial draft Government of Guam Financial Statements for the FY2013 Government of Guam Audit, pursuant to 5 G.C.A. §101008(q), draft documents such as this are exempt from disclosure. This is for good reason as the irresponsible use of draft documents, such as draft financial statements, could be used to mislead the public. As for your second and third requests, the Office of Public Accountability has not prepared, does not own, and has not used, or retained such documents.

I am sorry that you have the concerns and issues regarding the FY 2013 Government of Guam Audit that you expressed in your letter. Perhaps these feelings are intensified because of the election season being in full swing.

Notwithstanding your allegations, as Public Auditor I deny the charges you made in your letter and assure you that the Office of Public Accountability has acted ethically and in accordance with the accounting standards you cite in your letter. This letter constitutes my full response to your Freedom of Information request.

Senseramente,

DORIS FLORES BROOKS, CPA, CGFM
Public Auditor

Vice Speaker Benjamin J.F. Cruz

Date: 8/8/14 Time: 2:09 PM

File No.: _____

Received By: Dani